

Moises Rodriguez, Jr. CPA

Summary:

Financial professional with excellent interpersonal and communication skills to include:

- *Extensive experience in US Domestic, Multistate & International tax matters;*
- **Regulatory Tax** Expert in Electric Industry; Expert Witness in 3 jurisdictions;
- *Accomplished in Settlement of Multiple IRS & State Tax Audit(s) of consolidated group;*
- *Extensive experience in GAAP to include SFAS 109, FAS #5 & FIN 48;*
- *Excellent writing skills; Technical as well as Executive Style.*

Education:

Masters, Accounting in Federal Income Taxation; University of Texas at Austin, 1983.

BBA - emphasis in Accounting, University of Texas at Austin, 1978.

Experience

*February, 2007
To Present*

Moises Rodriguez, Jr. CPA-Sole Proprietor

Consulting practice with focus on the following:

- *Audit defense support (5 month engagement). Developed restructuring plan designed to reduce costs by several million dollars;*
- *Cross border tax issues for Corporations;*
- *SFAS 109 & FIN 48 issues; Domestic as well as International;*
- *Expatriates tax issues addressed on a bi-national level;*
- *Indirect tax issues.*

*March, 2004
To January, 2007*

Wiener & Strickler LLP, Formally aligned with Deloitte; Dissolved, effective January, 2007

Senior Manager, International Tax Services.

- *High Level Tax Research/Opinions; reviewed by Deloitte National Tax Practice;*
- *Restructuring of outbound and inbound corporations;*
- *Implementation of tax strategies;*
- *Engagement manager for various International tax clients;*
- *Review of expatriate tax returns and related equalization calculations;*
- **SFAS 109 & FIN48** issues; Domestic as well as International.

Moises Rodriguez, Jr. CPA

*2003 to
Present*

University of Phoenix

University Instructor in Accounting, Finance & Economics in US & Mexico.

*December, 2001
to 2003*

This interim period was devoted to overall skill building to include enhancing my multilingual skills; spent approximately 1.5 years studying Portuguese extensively.

*October, 1999 to
November, 2001*

KPMG LLP, Dallas, Texas (KPMG ceased promoting Tax Strategies in late 2001)

Senior Manager-International Tax Services.

- *Tax Consulting with respect to cross border operations in Latin America;*
- *Regional Technical Support Manager on SFAS 109 Reporting Issues;*
- *Coordination with KPMG Brussels on targets for European Holding Companies Strategies;*
- *Business development manager for Intl tax strategies involving Subpart F, FTC, Effective tax rate & Repatriation issues;*

Global Coordination of marketing strategy with respect to regionally based multinational targets; meeting \$3 million annual sales goals.

*October 1996
to September, 1999*

PricewaterhouseCoopers, Chicago, Illinois (Transferred to KPMG in 1999 to combine Intl tax & Business Development experience).

International Tax Manager.

- ***Latin America Tax Desk;*** *Coordination of Bi-National tax opinions; focus on foreign law;*
- *Engagement Tax Manager for various Multinationals involving Subpart F, FTC, Effective Tax Rate & Repatriation issues;*
- ***SFAS 109 tax issues;*** *dealing both with U.S. International as well as foreign taxes;*
- *Business development for tax strategies within Midwest Region.*

Relationship person for major Chicago Energy Company resulting in multi-million dollar engagement fees;

Moises Rodriguez, Jr. CPA

*November 1982
to October, 1996*

El Paso Electric Company, El Paso, Texas – (\$3 billion in assets)

Tax Manager & Assistant Controller.

Overall tax planning & compliance for \$3 Billion consolidated group w/22 subsidiaries, various partnerships, trusts & non-profit entities to include:

- *Direct interaction with CFO on Proposed Transactions & Financial Forecasting;*
- *Management, Negotiation and Settlement with IRS at Appeals Level; Original \$100 million assessment settled at 5%, primarily involving Palo Verde Nuclear Generating Facility;*
- *Generating Tax Refund opportunities approximating \$8 million at State level;*
- *Assistant Controller responsibilities over GAAP matters, including SFAS 109 & FAS #5 for regulated & non-regulated operations of consolidated group;*
- *Monitoring of Proposed Legislation;*
- *Supervision & Coordination with Tax Advisors & Legal Consul;*
- *Political Lobbying activities; \$15 million reduction in property taxes realized;*
- *Tax Budget >250M/year requiring weekly involvement with Cash Management Dep.*

Expert Regulatory Tax Witness; Testified before regulatory commission(s) of TX, NM & FERC, successfully supporting company's request for rate increase(s);

Language

Skills:

- *Spanish-Advanced & Business Level;*
- *Portuguese-Conversational & Basic Business;*
- *French and Italian-Beginner.*